# Supplemental Valuation Table 'A'

VIDEO ARCADE GAMES (Apply the following percent good to the un-trended historical cost.)			
Year 1	Year 2	Year 3 (or older)	
60%	37%	20%	

### DVD VIDEOS, BLU-RAY VIDEOS, VIDEO GAMES, & VHS VIDEOS

Value video rental inventories at retail trade level. Videos held exclusively for sale are exempt business inventory. The 2011 values are intended to reflect an average per video value for video rental inventory. Individual video values could be less for older ones or much more for new releases purchased just prior to assessment date.

Year Placed in Service	DVDs	BluRay DVDs - Video Games	VHS Tapes
2010	\$11	\$16	\$5
2009	\$7	\$10	\$5
2008 (or earlier)	\$3	\$5	\$2

Use of liquidation prices or volume purchases of videos, such as wholesale purchases, do not reflect retail trade level. Market value for videos must be greater than liquidation value or value established using volume/wholesale costs.

## WOODEN (Oak) WINE BARRELS AND INNERSTAVES

(Reference BTA Docket 54989, 2/1/2001)

(Apply the following percent good to the un-trended historical cost.)

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	Year 1	Year 2	Year 3	Year 4	Year 5 or more
Barrels (purchased for storage)	55%	25%	15%	8%	5%
Barrels (purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt
Innerstaves (purchased for flavoring)	Exempt	Exempt	Exempt	Exempt	Exempt

BILLBOARDS & POSTER PANELS		
Type of Sign	Current Replacement Cost Per Lineal Foot	
Unlighted	\$166	
Externally Lighted	\$208	
Internally Lighted	\$400	

The above replacement costs include one support structure and one face. Multiple-faced signs should be adjusted to eliminate a support structure for each additional face as follows:

Type of Sign	Deduction From Replacement Cost		
Lighted / Unlighted 12 x 25'	\$1,331		
Lighted / Unlighted 14 x 48'	\$3,354		
Lighted / Unlighted 20 x 60'	\$5,190		
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For signs smaller than 12 x 25', use 40% of above deduction.

DEPRECIATION – 4% straight line per year, based on effective age, up to 15% of replacement cost.

### TITLE PLANTS

(Value each title plant physically located within each county, including title plants for other counties.)

See "2011 Title Plant (Supp B)" valuation table for rates

#### **COMPUTER SOFTWARE**

The 1991 Legislature defined computer software and established valuation methods. Custom software is exempt. For the 2011 assessment year, canned software shall be assessed as follows:

- Canned software acquired in 2010 shall be valued at 100% of its full acquisition cost.
- Canned software acquired in 2009 shall be listed at 100% and valued at 50% of its full acquisition cost.
- All software, canned or custom, purchased in 2008 and before is exempt.
- Embedded software is taxable and shall be valued as an integral part of the computer system, machinery, or equipment in which it is housed, at the established life of the equipment.